CITY OF MELVILLE
MELVILLE - SASKATCHEWAN
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 1986.

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AUDITORS' REPORT

To the Mayor and Councillors,
City of Melville,
Melville, Saskatchewan.

We have examined the balance sheets of the City of Melville as at December 31, 1986 and the statement of revenue and expenditure, and capital financing for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the City of Melville as at December 31, 1986 and the results of its operations and the capital financing for the year then ended, in accordance with accounting practices generally accepted for Saskatchewan Urban Municipalities applied on a basis consistent with that of the preceding year.

SKILNICK & PARTNERS

Per: L K Miller

Chartered Accountants.

Melville, Saskatchewan,
March 18, 1987.

CITY OF MELVILLE

BALANCE SHEETS

AS AT DECEMBER 31, 1986.

ASSETS

CAPITAL AND LOAN FUND

Cash in bank		26,000
Due from revenue fund		72,051
Grants receivable - Province		83,570
- Federal		77,500
Shares - Melville Rotary Housing Corporation		1,000
General Capital Assets	6,295,364	
Water Utility Capital Assets	3,901,615	
Sewer Utility Capital Assets	732,543	
	10,929,522	
Less: Accumulated depreciation	4,229,382	
		6,700,140
		6,960,261

CAPITAL TRUST FUND

Cash in bank	126,880
Fixed Asset Purchase Advances	133,120
	260,000

ELECTRIC LIGHT TRUST FUND

Cash in bank	153,517
Investment - City of Melville debentures	234,713
Due from revenue	31,770
	420,000

JUNIOR CHAMBER TRUST FUND

Cash in bank	5,000
	5,000

BUSINESS IMPROVEMENT DISTRICT TRUST FUND

Cash in bank	94
Term deposit	15,000
	15,094

LIABILITIES AND SURPLUS

LIABILITIES

Advances from Capital Trust Fund	133,120
Unmatured debenture debt	1,370,393
Due to Revenue Fund	88,770

CAPITAL FUND SURPLUS

Unappropriated	5,367,978
	6,960,261

CAPITAL TRUST FUND

Capital Trust Fund Surplus	260,000
	260,000

ELECTRIC LIGHT TRUST FUND

Electric Light Trust Fund Surplus	420,000
	420,000

JUNIOR CHAMBER TRUST FUND

Junior Chamber Trust Fund Surplus	5,000
	5,000

BUSINESS IMPROVEMENT DISTRICT TRUST FUND

Due to Revenue Fund	94
BID Fund Surplus	15,000
	15,094

CITY OF MELVILLE

BALANCE SHEET

AS AT DECEMBER 31, 1986.

REVENUE FUND

ASSETS

Cash balances		57,941
Accounts receivable		
General	33,680	
Water utility	123,126	
Water and sewer connections	3,700	
Federal - Gasoline tax rebate	1,683	
Provincial - S.P.C. utility surcharge	76,664	
- S.P.C. in lieu of franchise	37,797	
- Transit for disabled grant	328	
- Airstrip Assistance grant	2,200	
- Provincial Capital Fund	122,934	
Local - fire protection grant	432	
		402,544
Due from Capital and Loan Fund		88,770
Due from BID Fund		94
Taxes receivable		318,387
Tax title property		114,526
Inventory		123,990
Prepaid expenses		8,770
Local improvements in course, net of prepayments		307,112
Subdivision development		26,230
		1,448,364

LIABILITIES AND SURPLUS

LIABILITIES

Accounts payable	59,914	
School taxes payable	267,317	
Business Improvement District levy payable	982	
Water utility meter deposits payable	49,705	
Other deposits	1,160	
Debenture interest matured	8,275	
Due to Capital and Loan Fund	72,051	
Due to Electric Light Trust Fund	31,770	
		491,174

ASSET VALUATION ALLOWANCES

Allowance for accounts receivable	5,000	
Allowance for taxes receivable	70,000	
Allowance for a tax title property	61,491	
Allowance for frontage tax advances	206	
		136,697

REVENUE FUND SURPLUS

Appropriated		
Reserve for low rental housing	27,039	
Reserve for land development	343,126	
Reserve for future expenditure	50,000	
Reserve for street improvement	73,334	
Reserve for BID Fund	1,706	
Reserve for locomotive maintenance	1,739	
Reserve for rural fire truck	907	
Reserve for sewer system expansion	106,940	
Reserve for cemetery expenditures	2,733	
Reserve for history books	14,962	
		622,486
Unappropriated		198,007
		1,448,364

CITY OF MELVILLE

STATEMENT OF CAPITAL FINANCING

FOR THE YEAR ENDED DECEMBER 31, 1986.

FINANCES ACQUIRED		
Unapplied, December 31, 1985		
Cash in bank	162,965	
Due from Revenue Fund	192,731	
		355,696
Proceeds from disposal of assets		18,930
Transfers		
Revenue Fund		
General - equipment and machinery	234,857	
- debt repayment	95,647	
Water Utility - equipment and machinery	149,813	
- debt repayment	74,646	
Sewer Utility - equipment and machinery	16,095	
- debt repayment	7,647	
Reserve for Recreation and Cultural Facility	20,226	
		598,931
Grants		
Provincial - Rec. & Cultural Facility - Stadium Equip.	5,618	
- Playground	5,652	
- Handicapped Van	48,129	
- Second Ice Surface	72,300	
		131,699
Other		
Interest earnings	18,395	
Donations	153,970	
		172,365
		1,277,621
FUNDS APPLIED		
Capital Expenditures		
General	602,022	
Water utility	309,040	
Sewer utility	16,095	
		927,157
Debt Repayment		
Debentures	131,160	
Capital Trust Fund	46,780	
		177,940
Transferred to Revenue Fund		2,173
Unapplied, December 31, 1986		
Cash in bank	26,000	
Due from Revenue Fund	72,051	
Accounts receivable	72,300	
		170,351
		1,277,621

CITY OF MELVILLE

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1986.

REVENUE		
Taxation		1,448,270
Sale of services		127,754
Other Revenue from own sources		245,825
Unconditional transfers - Provincial		485,720
Conditional transfers		
Provincial	130,957	
Local	4,670	
		135,627
Other transactions		
Transfers from reserves	136,676	
Transfers from other funds	47,066	
Other revenues	78,183	
		261,925
TOTAL REVENUES		2,705,121
EXPENDITURES		
General Government services		441,424
Protective services		291,513
Transportation services		565,353
Environmental health		128,471
Public health and welfare services		4,049
Environmental development services		89,792
Recreational services		285,312
Cultural and historical services		68,058
Fiscal Services		
Discount on taxes, bank charges and interest	47,993	
Transfers to allowances	15,722	
Transfers to reserves	103,848	
Transfers to other funds	393,569	
Conditional transfers to other authorities	93,845	
Collections for other governments	45,259	
		700,236
Transit system deficit		328
Water utility deficit		109,452
TOTAL EXPENDITURES		2,683,988
SURPLUS FOR THE YEAR		21,133
		2,705,121

CITY OF MELVILLE

DETAILS OF REVENUE

FOR THE YEAR ENDED DECEMBER 31, 1986.

TAXATION	
Municipal levy less current cancellations and rebates	1,077,384
Local improvement levies	48,414
Electric utility surcharge	160,231
Land assembly lot purchases levies	4,045
Mobile home occupancy fees	2,478
Grants in lieu of taxes - federal	6,887
Grants in lieu of taxes - provincial	6,044
Grants in lieu of franchise - provincial	142,787
TOTAL TO SUMMARY	1,448,270
SALE OF SERVICES	
Services provided to other local governments	750
City Hall and other building rentals	5,145
Out of city fire calls	6,642
Cemetery fees	8,500
Stadium revenue	63,080
Swimming pool revenue	31,709
Recreational activities fees	11,928
TOTAL TO SUMMARY	127,754
OTHER REVENUE FROM OWN SOURCES	
Licenses and permits	15,897
Court fines and fees	31,232
Parking fines	2,811
Equipment rentals and custom work	30,532
Land rentals	6,827
Grave digging - net	3,076
Interest on bonds and bank balances	26,005
Net penalty on tax arrears	16,625
Net penalty on current taxes	13,135
Hospital and medical card fees	500
Discount on hospital revenue tax	2,263
Net proceeds on land sold	47,466
Net proceeds on material and scrap sold	7,832
Police costs recovered	2,303
Supervision and overhead charged to projects	26,070
Sundry	2,898
Net profit on sewer and water connections	10,353
TOTAL TO SUMMARY	245,825

CITY OF MELVILLE

DETAILS OF REVENUE

FOR THE YEAR ENDED DECEMBER 31, 1986.

UNCONDITIONAL TRANSFERS		
Provincial - Revenue sharing		485,720
UNCONDITIONAL TRANSFERS		
Provincial - fire protection district	5,092	
- urban assistance	4,400	
- inter-municipal recreation	5,192	
- innovative project	7,000	
- youth employment	13,989	
- trust for sports	4,000	
- street recapping	91,284	
Local - fire protection district	3,070	
- inter-municipal recreation	1,600	
		135,627
OTHER TRANSACTIONS		
Transfer from reserve for street improvement	61,491	
Transfer from reserve for locomotive maintenance	1,338	
Transfer from reserve for land development	73,196	
Transfer from Business Improvement District	588	
Transfer from reserve for rural fire truck	63	
		136,676
Transfer interest earnings of Capital and Loan Fund	2,173	
Transfer interest earnings of Electric Light Trust Fund	37,482	
Transfer interest earnings of Capital Trust Fund	5,408	
Transfer interest earnings of Junior Chamber Trust Fund	386	
Transfer interest earnings of BID Trust Fund	1,617	
		47,066
Low rental housing operating surplus	3,740	
Donations - Cemetery Fund expenditures	443	
Surplus from prior years into Revenue	74,000	
		78,183
TOTAL TO SUMMARY		883,272

CITY OF MELVILLE

DETAILS OF EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1986.

GENERAL GOVERNMENT SERVICES		
Mayors honorarium and expenses		11,900
Council indemnity and expenses		34,851
City Clerk and office salaries		99,858
General office expense, including stationery		31,707
Legal expense		5,524
Memberships		2,477
Audit fees		6,770
City Hall - caretaking	21,301	
- maintenance	6,757	
- light, fuel, and water	18,332	
- insurance	4,544	
		50,934
Tags and licenses		404
Tax enforcement including land titles fees		739
Frontage taxes on City owned property		10,807
City owned property maintenance		5,621
Elections and referendums		4,702
Travelling expenses		11,094
Liability insurance		26,514
Unemployment insurance contributions		21,654
Group insurance		13,442
Worker's compensation - City Hall Employees		1,152
Superannuation and Canada Pension Plan		51,845
Holiday and sick pay		47,919
Grant		1,510
TOTAL TO SUMMARY		441,424
PROTECTIVE SERVICES		
Police - salaries and wages	200,678	
- office supplies and expense	9,699	
- prosecuting attorney and costs	162	
- special constable	11,719	
- policing special events	274	
		222,532
Fire - volunteer fire brigade and chief	23,497	
- equipment maintenance	15,066	
- fire fighting supplies	1,211	
- alarm system and answering service	7,681	
- fire hall maintenance	6,165	
- hydrant rentals	8,820	
- brigade insurance and sundry	4,783	
		67,223
Civil defence (E.M.O.)		1,111
Animal pest control		647
TOTAL TO SUMMARY		291,513

CITY OF MELVILLE

DETAILS OF EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1986.

TRANSPORTATION SERVICES		
Supervision	33,387	
Office salaries and expenses	28,548	
Emergency answering	396	
Workers' compensation	2,984	
Equipment maintenance and fuel	120,088	
Public works building maintenance	20,447	
		205,850
Street maintenance	30,540	
Gravelling streets and lanes	6,491	
Sidewalk repairs	6,114	
Street cleaning	12,343	
Snow removal	3,607	
Drainage system maintenance	7,471	
City share, Watershed Association costs	1,111	
City share, street local improvements	152,809	
Street lighting	114,758	
Traffic signs and lane markings	10,149	
Traffic lights	3,521	
Sundry	5,508	
		354,422
Airstrip maintenance		5,081
TOTAL TO SUMMARY		565,353
ENVIRONMENTAL HEALTH		
Waste removal		70,571
Waste disposal		48,448
Other sanitation expense		9,452
TOTAL TO SUMMARY		128,471
PUBLIC HEALTH AND WELFARE SERVICES		
Cemetery maintenance		3,767
Vital statistics		36
Charitable grants		246
TOTAL TO SUMMARY		4,049

CITY OF MELVILLE

DETAILS OF EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1986.

ENVIRONMENTAL DEVELOPMENT SERVICES		
Community planning	455	
General surveying	2,077	
		2,532
Downtown development project	588	
Downtown redevelopment maintenance	1,321	
Maintenance of boulevards and trees	6,704	
Maintenance of boulevard benches	1,102	
		9,715
Land development costs		16,807
Destruction of weeds and pest control		1,694
City promotion		47,332
Decorative lighting		4,905
Public entertainment		1,987
Receptions and tributes expense		4,820
TOTAL TO SUMMARY		89,792
RECREATIONAL SERVICES		
Recreation administration		34,173
Recreation grounds supervision		7,583
Recreation grounds maintenance		15,805
Recreational activities		21,152
Stadium - operation	43,262	
- repairs and supplies	21,823	
- major repairs	4,505	
- fuel, light and water	52,134	
- insurance	3,117	
		124,841
Outdoor skating rinks		4,425
Swimming pool		48,050
Grants and trophies - recreational organizations		11,495
Worker's compensation		785
Minor Sports Association		3,080
Recreation/Cultural Facility Study		13,923
TOTAL TO SUMMARY		285,312
CULTURAL AND HISTORICAL SERVICES		
Local library		8,478
Locomotive maintenance		1,338
Grants to local organizations		3,411
Melville Railway Museum expense		267
Melville & District Agri-Park Grant		54,564
TOTAL TO SUMMARY		68,058

CITY OF MELVILLE

DETAILS OF EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1986.

FISCAL SERVICES		
Debt charges		
- discount on current taxes		47,993
Transfers to allowances		
- for taxes receivable	14,673	
- for accounts receivable	1,049	
		15,722
Transfers to reserves		
- for land development	47,402	
- for street improvements	34,000	
- for locomotive maintenance	386	
- for BID Fund	1,617	
- for low rental housing	20,000	
- for cemetery expenditures	443	
		103,848
Transfer to capital fund		
- for capital expenditures	234,857	
- debenture principal	48,867	
- debenture interest	22,839	
- capital trust fund repayment	46,780	
- for recreation and cultural facility reserve	20,226	
		373,569
Transfers to electric light trust fund		10,000
Transfers to capital trust fund		10,000
Transfers to province		
- Public health levy	2,546	
- Social aid per capita levy	14,406	
		16,952
Transfers to others		
- regional parks	27,767	
- regional library	29,126	
- St. Paul's Home	20,000	
		76,893
Collections for others		
- hospital revenue tax		45,259
TOTAL TO SUMMARY		700,236

CITY OF MELVILLE

DETAILS OF WATER UTILITY REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1986.

REVENUE	
Sale of water	467,918
Reconnection service charge	40
Local improvement levy	4,376
Hydrant rentals	8,820
Transfer from reserve	38,474
Interest	2,219
TOTAL REVENUE	521,847
WATER UTILITY DEFICIT	109,452
	631,299
EXPENDITURES	
Supervision	16,694
Meter reading	6,989
Office salaries	13,656
Office expenses	5,916
Water works emergency answering	408
Pumping stations maintenance	53,108
Pumping plant operation	79,318
Purification supplies	51,188
Maintenance of mains and services	18,830
Maintenance of water tower	2,562
Maintenance and purchase of meters	8,423
Maintenance of hydrants	993
Maintenance of public wells	359
Thawing expense	514
Workers' compensation	433
Debenture principal	74,646
Debenture interest	138,360
Contributions to capital fund - for capital expenditures	149,813
Provision for reserve	9,089
TOTAL EXPENDITURES	631,299

CITY OF MELVILLE

DETAILS OF SEWER UTILITY REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1986.

REVENUE	
Sewer service charges	115,922
Local improvement levy	4,703
Interest	6,287
Transfer from Land Development Reserve	5,000
Transfer from reserve	15,991
TOTAL REVENUE	147,903
EXPENDITURES	
Supervision	16,694
Office salaries	13,656
Office expense	1,151
Sewer system emergency answering	396
Lift stations - operations and maintenance	14,011
Lift stations - power and fuel	9,408
Maintenance of mains	12,957
Thawing expenses	5,800
Lagoon maintenance	3,541
Debenture principal	7,647
Debenture interest	6,880
Provision for reserve	39,667
Contributions to capital fund for capital expenditures	16,095
TOTAL EXPENDITURES	147,903

CITY OF MELVILLE

DETAILS OF TRANSIT SYSTEM REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1986.

REVENUE	
Bus revenue	25,201
Conditional transfer - province - transit for the disabled	328
TOTAL REVENUE	25,529
TRANSIT SYSTEM DEFICIT	328
	25,857
EXPENDITURES	
Bus operator	19,380
Licenses and insurance	1,732
Office expense	1,793
Bus operating expenses	2,952
TOTAL EXPENDITURES	25,857

CITY OF MELVILLE
CONSENSED BALANCE SHEETS
AS AT DECEMBER 31, 1986.

	REVENUE FUND	CAPITAL AND LOAN FUND	CAPITAL TRUST FUND	ELECTRIC LIGHT TRUST FUND	JUNIOR CHAMBER TRUST FUND	BID TRUST FUND	TOTAL
ASSETS							
Cash	57,941	26,000	126,880	153,517	5,000	15,094	384,432
Receivable							
Taxes	318,387						318,387
Federal	1,683	77,500					79,183
Provincial	239,923	83,570					323,493
Other	160,938						160,938
Investments		1,000					1,000
Loans and advances	88,864	72,051	133,120	266,483			560,518
Tangible assets	238,516	6,700,140					6,938,656
Other assets	342,112						342,112
	1,448,364	6,960,261	260,000	420,000	5,000	15,094	9,108,719
LIABILITIES AND SURPLUS							
Accounts payable	387,353						387,353
Short term borrowing	103,821	88,770				94	192,685
Long term borrowings		1,503,513					1,503,513
Asset valuation allowances	136,697						136,697
Surplus							
- Reserves	622,486						622,486
- Unappropriated	198,007	5,367,978	260,000	420,000	5,000	15,000	6,265,985
	1,448,364	6,960,261	260,000	420,000	5,000	15,094	9,108,719

CITY OF MELVILLE

ANALYSIS OF SURPLUS ACCOUNTS

FOR THE ENDED DECEMBER 31, 1986.

CAPITAL AND LOAN FUND

Unappropriated Surplus, December 31, 1985		4,673,948
Prior year adjustment	625	
Transfers from Revenue Fund		447,545
Grants from other governments		131,699
Donations		153,970
Interest earned		18,395
Gain on disposal of fixed assets		17,890
Transfer to Revenue Fund	2,173	
Depreciation in excess of debenture repayment	261,357	
Transferred from reserve for Recreation and Cultural Facility		200,460
Transferred to reserve for Recreation and Cultural Facility	11,774	
Unappropriated Surplus, December 31, 1986	5,367,978	
	5,643,907	5,643,907

CAPITAL TRUST FUND

Balance, December 31, 1985		250,000
Transfer from Revenue Fund		10,000
Interest earned		5,408
Transferred to Revenue Fund	5,408	
Balance, December 31, 1986	260,000	
	265,408	265,408

ELECTRIC LIGHT TRUST FUND

Balance, December 31, 1985		410,000
Transfers from Revenue Fund		10,000
Interest earned		37,482
Transferred to Revenue Fund	37,482	
Balance, December 31, 1986	420,000	
	457,482	457,482

JUNIOR CHAMBER TRUST FUND

Balance, December 31, 1985		5,000
Interest earned		386
Transferred to Revenue Fund	386	
Balance, December 31, 1986	5,000	
	5,386	5,386

CITY OF MELVILLE

ANALYSIS OF SURPLUS ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1986.

BUSINESS IMPROVEMENT DISTRICT TRUST FUND

Balance, December 31, 1985		15,000
Interest earned		1,617
Transferred to Revenue Fund	1,617	
Balance, December 31, 1986	15,000	
	16,617	16,617

REVENUE FUND

Unappropriated Surplus, December 31, 1985		257,369
Current surplus		21,133
Prior period adjustment	6,495	
Transfer to current year revenue	74,000	
Unappropriated Surplus, December 31, 1986	198,007	
	278,502	278,502

CITY OF MELVILLE

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION

AS AT DECEMBER 31, 1986.

	COST	DEPRECIATION
GENERAL CAPITAL ASSETS		
Municipal office	352,608	84,813
Office equipment	210,676	79,636
City hall extension	376,156	67,708
Garage	10,923	1,533
Fire hall	77,914	46,428
Fire fighting equipment	298,213	203,207
Machinery	981,263	579,502
Sidewalks and curbs	376,335	307,716
Landfill site	28,679	15,871
Drainage system	896,367	515,747
Parks	24,239	6,779
Stadium	450,207	314,010
Cemetery	105,356	31,221
Public works building	110,704	68,822
Bus garage and storage building	70,313	10,253
Parking meters	21,738	21,738
Parking lot	2,000	Nil
Traffic lights	30,310	8,067
Radar equipment	4,415	4,239
Street pavement	716,546	619,221
Lane pavement	17,162	Nil
Public library	114,965	32,441
Airstrip	561,267	73,811
Supply yard fence	4,903	2,942
Bus-Van for the handicapped	55,094	Nil
Storage building	51,786	1,003
Second ice surface	345,225	Nil
	6,295,364	3,096,708
WATER UTILITY CAPITAL ASSETS		
Water wells	13,500	13,500
Water mains and plant	2,480,642	553,837
Water storage tank	270,648	121,792
Water reservoir	1,136,825	99,249
	3,901,615	788,378
SEWER UTILITY CAPITAL ASSETS		
Sewage disposal works and lagoon	527,532	163,971
Sewers	205,011	180,325
	732,543	344,296
TOTALS	10,929,522	4,229,382

CITY OF MELVILLE
PARTICULARS OF CAPITAL FUND DEBT
AS AT DECEMBER 31, 1986.

DOMICILIATION OF DEBENTURE DEBT

PRINCIPAL	PAYABLE 1987	PAYABLE 1988	PAYABLE 1989	PAYABLE 1990	PAYABLE 1991	1992 TO MATURITY
General	25,772	23,994	26,079	24,934	26,474	55,853
Water	82,326	88,314	97,906	110,489	120,766	627,160
Sewer	8,084	8,862	8,739	9,640	10,639	14,362
	116,182	121,170	132,724	145,063	157,879	697,375
INTEREST						
General	19,206	16,790	14,462	11,907	9,372	13,235
Water	129,843	120,385	110,085	98,401	84,974	226,366
Sewer	6,153	5,375	4,504	3,603	2,605	3,900
	155,202	142,550	129,051	113,911	96,951	243,501
TOTAL						
General	44,978	40,784	40,541	36,841	35,846	69,088
Water	212,169	208,699	207,991	208,890	205,740	853,526
Sewer	14,237	14,237	13,243	13,243	13,244	18,262
	271,384	263,720	261,775	258,974	254,830	940,876

DATE OF ORDER	DESCRIPTION OF ASSETS	DUE IN 1987	DUE IN 1988	DUE IN 1989	DUE IN 1990
Jan. 13/84	Machinery	15,000	15,000		
Dec. 24/84	Grader	12,000	12,000		
Dec. 30/85	Backhoe	19,780	19,780	19,780	19,780
		46,780	46,780	19,780	19,780

CITY OF MELVILLE
ANALYSIS OF DEBENTURE LIABILITY
AS AT DECEMBER 31, 1986.

BYLAW	RATE	ISSUED	MATURITY	PURPOSE	ORIGINAL AMOUNT	UNMATURED PRINCIPAL	BALANCE CITY	BALANCE FRONTAGE
3/67	5.25	1967	1987	Waterworks	28,434	2,214	1,706	508
1/68	5.25	1968	1988	(Waterworks	8,249	1,257	394	863
				(Sewage	7,802	1,180	517	663
7/68	5.25	1968	1988	(Waterworks	1,564	239		239
				(Sewage	4,323	656	458	198
2/70	5.25	1970	1990	Waterworks	18,922	5,467	3,577	1,890
6/73	8.00	1973	1993	(Waterworks	5,618	2,979		2,979
				(Sewage	4,681	2,482		2,482
9/74	8.00	1974	1987	Street Improvement	33,158	3,884		3,884
12/75	8.00	1975	1985	(Waterworks	6,888	4,382		4,382
				(Sewage	5,740	3,652		3,652
14/75	8.00	1975	1988	Street Improvement	1,919	433		433
6/76	8.00	1976	1989	Street Improvement	26,931	8,781		8,781
6/76	8.00	1976	1989	Street Improvement	2,313	754		754
12/76	9.79	1979	1991	Sewage Lagoon	46,888	23,214	23,214	
14/77	8.00	1977	1990	Street Improvement	7,862	3,295		3,295
15/77	8.00	1977	1997	(Waterworks	3,208	2,333		2,333
				(Sewage	2,780	2,022		2,022
23/77	8.758	1977	1997	Raw Water Line	88,587	65,655	65,655	
11/78	10.25	1977	1992	Sewage Lagoon	22,419	12,926	12,926	
14/78	8.00	1978	1991	Street Improvement	60,363	30,493		30,493
21/78	8.834	1978	1998	Water Reservoir	151,116	118,127	118,127	
7/79	8.00	1979	1992	Street Improvement	29,474	17,239		17,239
17/79	9.908	1979	1999	Water Reservoir	224,114	186,083	186,083	
15/80	8.00	1980	2000	(Waterworks	9,810	8,238		8,238
				(Sewage	6,540	5,492		5,492
20/80	10.778	1980	2000	Water Reservoir	78,096	68,278	68,278	
27/80	8.00	1980	1993	Street Improvement	42,439	27,956	27,956	
18/81	8.00	1981	1994	Street Improvement	24,435	17,766	17,766	
33/82	12.0059	1982	1997	Water Reservoir	27,981	24,395	24,395	
46/82	8.00	1982	1995	Street Improvement	9,350	7,390		7,390
47/82	15.00	1982	1995	Street Improvement	24,378	20,835		20,835
18/83	12.50/13	1983	1993	Water Treatment	350,000	284,000	284,000	
28/83	15.00	1983	1993	Sewage	10,405	8,625		8,625
29/83	15.00	1983	1993	Street Improvement	41,453	34,363		34,363
13/84	13/13.5/ 12.875	1984	1994	Water Treatment	400,000	353,000	353,000	
16/84	15.00	1984	1994	Street Improvement	11,091	9,917		9,917
				Sewage	438	391		391
						1,370,393	1,188,052	182,341

CITY OF MELVILLE

PARTICULARS OF TAX ROLL ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1986.

	MUNICIPAL	PUBLIC SCHOOL	SEPARATE SCHOOL	TOTAL
Balance, December 31, 1985	179,712	153,145	27,359	360,216
Penalties added - arrears	17,987	15,419	2,758	36,164
Penalties added - current	14,024	10,453	4,447	28,924
Levies	1,084,901	810,917	341,791	2,237,609
Frontage taxes	57,493			57,493
Land assembly lot purchase levies	4,045			4,045
Added amounts	3,617			3,617
	1,361,779	989,934	376,355	2,728,068
Cash collections - current	1,031,016	714,973	316,223	2,062,212
Cash collections - arrears	103,897	90,297	13,814	208,008
Discounts	47,993	35,774	15,219	98,986
Penalty rebates - current	888	662	282	1,832
- arrears	1,363	1,168	209	2,740
Cancellations - current	7,517	6,739	2,108	16,364
- arrears	5,071	5,180	31	10,282
Transfer to tax title property	4,596	4,661		9,257
Balance, December 31, 1986	159,438	130,480	28,469	318,387
	1,361,779	989,934	376,355	2,728,068